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**NONPROFIT KNOWLEDGE WORKS, INC.
d/b/a THE DATA CENTER**

Audits of Financial Statements

June 30, 2014 and 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **FEB 11 2015**



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Independent Auditor's Report

To the Board of Directors
Nonprofit Knowledge Works, Inc. d/b/a The Data Center
New Orleans, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of Nonprofit Knowledge Works, Inc. d/b/a The Data Center (a non-profit organization), which comprise the statement of financial position as of June 30, 2014 and 2013, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Nonprofit Knowledge Works, Inc. d/b/a The Data Center as of June 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2014 on our consideration of Nonprofit Knowledge Works, Inc. d/b/a The Data Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Nonprofit Knowledge Works, Inc. d/b/a The Data Center's internal control over financial reporting and compliance.

A handwritten signature in cursive script, reading "LaPorte".

LaPorte
A Professional Accounting Corporation

Metairie, LA
November 3, 2014

NONPROFIT KNOWLEDGE WORKS, INC. d/b/a THE DATA CENTER
Statements of Financial Position
June 30, 2014 and 2013

	2014	2013
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 447,377	\$ 488,283
Short-Term Investments	980,000	1,110,000
Contracts Receivable	24,175	24,070
Other Receivables	294,350	198,169
Prepaid Expenses	9,007	10,193
Total Current Assets	1,754,909	1,830,715
Other Assets		
Deposits	2,312	2,312
Total Assets	\$ 1,757,221	\$ 1,833,027
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable	\$ 8,125	\$ 11,293
Payroll Liabilities	15,392	5,691
Deferred Revenue	-	25,000
Accrued Leave Liability	29,821	51,980
Total Current Liabilities	53,338	93,964
Net Assets		
Unrestricted	1,184,757	1,355,806
Temporarily Restricted	519,126	383,257
Total Net Assets	1,703,883	1,739,063
Total Liabilities and Net Assets	\$ 1,757,221	\$ 1,833,027

The accompanying notes are an integral part of these financial statements.

NONPROFIT KNOWLEDGE WORKS, INC d/b/a THE DATA CENTER
Statement of Activities
For the Years Ended June 30, 2014

	Unrestricted	Temporarily Restricted	Total
Unrestricted Net Assets			
Revenues, Gains and Other Support			
Grants and Awards	\$ -	\$ 982,420	\$ 982,420
Contributions	3,584	-	3,584
Interest Income	3,879	-	3,879
Other Income	4,152	-	4,152
Total Revenues, Gains and Other Support	11,615	982,420	994,035
Net Assets Released from Restrictions			
Expiration of Time/Use Restrictions - Grants and Awards	846,551	(846,551)	-
Total Net Assets Released from Restrictions	846,551	(846,551)	-
Total Revenues, Gains and Other Support	858,166	135,869	994,035
Expenses			
Program Services	777,722	-	777,722
Supporting Services			
General and Administrative	251,493	-	251,493
Total Expenses	1,029,215	-	1,029,215
(Decrease) Increase in Net Assets	(171,049)	135,869	(35,180)
Net Assets, Beginning of Year	1,355,806	383,257	1,739,063
Net Assets, End of Year	\$ 1,184,757	\$ 519,126	\$ 1,703,883

The accompanying notes are an integral part of these financial statements.

NONPROFIT KNOWLEDGE WORKS, INC d/b/a THE DATA CENTER
Statement of Activities
For the Years Ended June 30, 2013

	Unrestricted	Temporarily Restricted	Total
Unrestricted Net Assets			
Revenues, Gains and Other Support			
Grants and Awards	\$ -	\$ 835,945	\$ 835,945
Contributions	13,666	-	13,666
Interest Income	4,718	-	4,718
Other Income	367	-	367
Total Revenues, Gains and Other Support	18,751	835,945	854,696
Net Assets Released from Restrictions			
Expiration of Time/Use Restrictions - Grants and Awards	687,282	(687,282)	-
Total Net Assets Released from Restrictions	687,282	(687,282)	-
Total Revenues, Gains and Other Support	706,033	148,663	854,696
Expenses			
Program Services	682,861	-	682,861
Supporting Services			
General and Administrative	42,533	-	42,533
Total Expenses	725,394	-	725,394
(Decrease) Increase in Net Assets	(19,361)	148,663	129,302
Net Assets, Beginning of Year, as Previously Reported	1,375,167	-	1,375,167
Prior Period Adjustment	-	234,594	234,594
Net Assets, Beginning of Year, as Restated	1,375,167	234,594	1,609,761
Net Assets, End of Year	\$ 1,355,806	\$ 383,257	\$ 1,739,063

The accompanying notes are an integral part of these financial statements.

NONPROFIT KNOWLEDGE WORKS, INC. d/b/a THE DATA CENTER
Statement of Functional Expenses
For the Year Ended June 30, 2014

	Program Services			Supporting Services	
	Data Center	Information Management	Total Program	General and Administrative	Total
Salaries and Wages	\$ 394,265	\$ 143,599	\$ 537,864	\$ 197,304	\$ 735,168
Payroll Taxes and Employee Benefits	69,019	25,254	94,273	18,865	113,138
Total Payroll Costs	463,284	168,853	632,137	216,169	848,306
Contract Services	40,310	14,420	54,730	4,430	59,160
Accounting and Other Professional Fees	10	-	10	34,125	34,135
Printing	16,024	-	16,024	-	16,024
Rent	-	-	-	13,682	13,682
Supplies	4,520	135	4,655	4,393	9,048
Insurance	-	-	-	8,407	8,407
Board/Staff Development	5,501	208	5,709	2,349	8,058
Food and Meetings	3,865	890	4,755	3,230	7,985
Publications	7,530	-	7,530	-	7,530
Internet/Website	-	-	-	6,201	6,201
Telephone	-	1,200	1,200	4,656	5,856
Automobile Mileage	727	1,826	2,553	-	2,553
Postage and Delivery	1,657	-	1,657	-	1,657
Local Parking	451	30	481	122	603
Licenses and Permits	-	-	-	10	10
Knowledge/Technical Upgrades	-	-	-	-	-
Indirect Cost Allocation	36,848	-	36,848	(36,848)	-
Closed Contract Allocation	-	9,433	9,433	(9,433)	-
Total Expenses	\$ 580,727	\$ 196,995	\$ 777,722	\$ 251,493	\$ 1,029,215

The accompanying notes are an integral part of these financial statements.

NONPROFIT KNOWLEDGE WORKS, INC. d/b/a THE DATA CENTER
Statement of Functional Expenses
For the Year Ended June 30, 2013

	Program Services			Supporting Services	
	Data Center	Information Management	Total Program	General and Administrative	Total
Salaries and Wages	\$ 334,021	\$ 145,452	\$ 479,473	\$ 26,565	\$ 506,038
Payroll Taxes and Employee Benefits	57,907	23,175	81,082	5,135	86,217
Total Payroll Costs	391,928	168,627	560,555	31,700	592,255
Contract Services	28,612	13,360	41,972	8,170	50,142
Accounting and Other Professional Fees	-	-	-	32,029	32,029
Rent	250	-	250	13,427	13,677
Insurance	-	-	-	8,258	8,258
Supplies	-	45	45	7,104	7,149
Internet/Website	50	-	50	6,525	6,575
Telephone	-	-	-	5,079	5,079
Automobile Mileage	183	1,177	1,360	636	1,996
Food and Meetings	-	747	747	1,202	1,949
Board/Staff Development	1,139	24	1,163	693	1,856
Publications	1,850	-	1,850	-	1,850
Equipment	-	-	-	1,264	1,264
Knowledge/Technical Upgrades	-	-	-	381	381
Printing	-	-	-	370	370
Postage and Delivery	-	-	-	296	296
Local Parking	111	-	111	157	268
Indirect Cost Allocation	36,135	28,416	64,551	(64,551)	-
Closed Contract Allocation	-	10,207	10,207	(10,207)	-
Total Expenses	\$ 460,258	\$ 222,603	\$ 682,861	\$ 42,533	\$ 725,394

The accompanying notes are an integral part of these financial statements.

NONPROFIT KNOWLEDGE WORKS, INC. d/b/a THE DATA CENTER
Statements of Cash Flows
For the Years Ended June 30, 2014 and 2013

	2014	2013
Cash Flows from Operating Activities		
(Decrease) Increase in Net Assets	\$ (35,180)	\$ 129,302
Adjustments to Reconcile (Decrease) Increase in Net Assets to Net Cash (Used in) Provided by Operating Activities		
Increase in Contracts Receivable and Other Receivables	(96,286)	(17,825)
Decrease (Increase) in Prepaid Expenses	1,186	(1,538)
(Decrease) Increase in Accounts Payable	(3,168)	9,039
Increase (Decrease) in Payroll Liabilities	9,701	(5,480)
(Decrease) Increase in Deferred Revenue	(25,000)	25,000
(Decrease) Increase in Accrued Expenses	(22,159)	11,614
Net Cash (Used in) Provided by Operating Activities	(170,906)	150,112
Cash Flows from Investing Activities		
Sale of Investments	130,000	-
Net Cash Provided by Investing Activities	130,000	-
Net (Decrease) Increase in Cash and Cash Equivalents	(40,906)	150,112
Cash and Cash Equivalents, Beginning of Year	488,283	338,171
Cash and Cash Equivalents, End of Year	\$ 447,377	\$ 488,283

The accompanying notes are an integral part of these financial statements.

NONPROFIT KNOWLEDGE WORKS, INC. d/b/a THE DATA CENTER

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

Nature of Activities

Nonprofit Knowledge Works, Inc. d/b/a The Data Center (the Organization) is a non-profit organization serving the New Orleans area by providing management and information support to the non-profit and civic sectors. The Organization began independent operations in July 1997.

In January 2005, the Greater New Orleans Community Data Center (Data Center), a program previously housed at the United Way, was merged with the Center for Non-Profit Resources (CNR). CNR's corporate structure remained in place, since the Data Center was not an incorporated entity. On June 16, 2005, the Board of Directors voted by two-thirds vote to change the name from the Center for Non-Profit Resources to Greater New Orleans Nonprofit Knowledge Works, Inc. The name change was filed and recorded in the office of the Louisiana Secretary of State on July 8, 2005. During the fiscal year 2008, the Board of Directors voted to change the name from Greater New Orleans Nonprofit Knowledge Works, Inc. to Nonprofit Knowledge Works, Inc. The name change was filed and recorded in the office of the Louisiana Secretary of State on February 1, 2008. During the fiscal year 2014, the Board of Directors voted to change the name Nonprofit Knowledge Works, Inc. to Nonprofit Knowledge Works, Inc. d/b/a The Data Center.

The mission of Nonprofit Knowledge Works, Inc. d/b/a The Data Center is to enhance the capacity of the non-profit sector in greater New Orleans to provide information-driven, systemic and effective solutions to community problems.

Programs provided by the Organization are as follows:

Data Center

The Data Center's mission is to increase the effectiveness and efficiency of the local and regional decision making community by disseminating high quality data and analysis, which is achieved in three ways. First, by gathering data from multiple, established sources, and then analyzing that data to identify the latest demographic, economic, quality of life, and sustainability trends. Finally, the findings are made available to community leaders, policy makers, journalists and the general public to develop a common understanding and to lay a solid foundation for sustainable solutions.

Information Management Activities

This program involves identifying information based barriers to both system and individual agency effectiveness. The ongoing research looks at the barriers to agency effectiveness based on the way in which agencies collect and use information to inform both planning and management. The major project this year has been to assist with the development of an information based systems reform process for the local behavioral health system.

NONPROFIT KNOWLEDGE WORKS, INC. d/b/a THE DATA CENTER

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation

Financial statement presentation is in accordance with the *Not-for-Profit Entities* Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Accordingly, the Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted Net Assets - Limited only by the board limits resulting from the nature of the organization, the environment in which it operates, and the purposes specified in its articles of incorporation or bylaws and limits resulting from contractual agreements with suppliers, creditors and others entered into by the organization in the course of its business.

Temporarily Restricted Net Assets - Assets whose restrictions lapse with the passage of time.

Permanently Restricted Net Assets - Assets whose restrictions do not lapse with the passage of time. There were no permanently restricted net assets as of June 30, 2014 and 2013.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Short-Term Investments

Short-term investments consist of certificates of deposits which have original maturities from six to nine months.

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

NONPROFIT KNOWLEDGE WORKS, INC. d/b/a THE DATA CENTER

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Contributions (Continued)

The Organization uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made. As of June 30, 2014 and 2013, management deemed all receivables collectible.

Donated Assets

Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions over the useful life of the donated asset. The Organization reclassifies temporarily restricted net assets to unrestricted net assets over such useful life.

Donated services are recognized as contributions in accordance with FASB ASC, *Accounting for Contributions Received and Contributions Made* Topic, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. There were no services donated that met these criteria for the years ended June 30, 2014 and 2013.

Concentration of Grants and Awards

During the year ended June 30, 2014, the Organization received revenues from one funding source representing 20% of total revenues, gains and other support. During the year ended June 30, 2013, the Organization received revenues from one funding source representing 34%, of total revenues, gains and other support.

Functional Allocation of Expenses

Expenses are charged to each program directly when the charge is identified to the program. Program expenditures, which cannot be directly identified to a program, are allocated based on square footage, usage statistics and ratio of program payroll expenses to total payroll expenses as appropriate. Management and general expenses include those expenses that are not directly identifiable with any other specific function, but to provide the overall support and direction of the Organization.

Income Tax Status

The Organization is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NONPROFIT KNOWLEDGE WORKS, INC. d/b/a THE DATA CENTER

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment are carried at cost. All expenditures for property and equipment and the fair value of donated property and equipment in excess of \$5,000 are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the assets.

Advertising

Advertising costs are expensed as incurred. There was no advertising expense for the years ended June 30, 2014 and 2013.

Note 2. Deferred Revenue

Deferred revenue liability represents the unspent amount in contracts received in prior periods. At June 30, 2014 and 2013, the deferred revenue was \$-0- and \$25,000, respectively.

Note 3. Leases

The Organization leases its office and training facility under the terms of a lease agreement accounted for as an operating lease. The future minimum lease payments are as follows:

2015	\$ 13,757
2016	13,757
2017	<u>13,757</u>
Total	<u>\$ 41,271</u>

Rent expense for the years ended June 30, 2014 and 2013, was \$13,682 and \$13,677, respectively.

Note 4. Retirement Plan

The Organization implemented a Simplified Employee Plan (SEP) which is available to all employees (both full and part-time) after 12 months and in which substantially all employees participate. Employees are 100% vested in all contributions by the Organization. Total retirement plan expenses were \$30,028 and \$24,221, for the years ended June 30, 2014 and 2013, respectively.

NONPROFIT KNOWLEDGE WORKS, INC. d/b/a THE DATA CENTER

Notes to Financial Statements

Note 5. Temporarily Restricted Net Assets

Temporarily restricted net assets consist of the following as of June 30th:

	2014	2013
Economic Dashboard	\$ 58,562	\$ 239,585
Disseminate Data	58,294	143,671
Coastal Index at Five, New Orleans Index at Ten	340,419	-
Disseminate Data to Nonprofits	61,850	-
Total	\$ 519,125	\$ 383,256

Note 6. Concentration of Credit Risk

The Organization's policy is to maintain balances below the U.S. Federal Deposit Insurance Corporation limit. At times, its deposits may exceed the covered amounts. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

Note 7. Uncertain Tax Positions

The Organization follows the provisions of the *Accounting for Uncertainty in Income Taxes* Topic of the FASB Accounting Standards Codification. All tax returns have been appropriately filed by the Organization. The Organization recognizes interest and penalties, if any, related to unrecognized tax benefits in income tax expense. The Organization's tax filings are subject to audit by various taxing authorities, and its open audit periods are 2010 through 2013. Management evaluated the Organization's tax position and concluded that the Organization has taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

Note 8. Severance

During the year ended June 30, 2014, the former executive director was paid a severance package including \$207,102 of severance pay and vacation accrual payout as well as \$10,355 of retirement benefits. These amount are included in salaries and wages and payroll taxes and employee benefits, respectively, on the statement of functional expenses under the general and administrative function, and are a nonrecurring expense for the Organization.

NONPROFIT KNOWLEDGE WORKS, INC. d/b/a THE DATA CENTER

Notes to Financial Statements

Note 9. Prior Period Adjustment

During the year ended June 30, 2014, management determined that a change in the accounting policy for recognition of grant revenue was deemed necessary. As a result, the statement of financial position as of June 30, 2013 was restated to reflect a balance of \$198,169 of other receivables and \$25,000 of deferred revenue. An adjustment of \$234,594 was made to net assets as of the beginning of June 30, 2013 for the effect of this change in prior years.

Note 9. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, November 3, 2014, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

To the Board of Directors
Nonprofit Knowledge Works, Inc. d/b/a The Data Center
New Orleans, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Nonprofit Knowledge Works, Inc. d/b/a The Data Center (the Organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 3, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organizations internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, however material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, the Board of Directors, and the Louisiana Legislative Auditor, and is not intended to be, and should not be, used by anyone other than specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaPorte".

LaPorte
A Professional Accounting Corporation

Metairie, LA
November 3, 2014